

Audit Support Requirements **(Loan Purchase Program)**

General Audit Requirements:

- 1- Provide support, upon request, in connection with various audits including but not limited to:
 - a. Federal Student Aid's annual Financial Statement audits
 - b. Assessments of internal controls in accordance with FMFIA and OMB Circular A-123, Appendix A
 - c. Program-specific financial and compliance audits conducted by GAO, OIG, and/or OMB
 - d. FISMA audits,
 - e. Certification and Accreditation reviews
 - f. Internal audits and reviews; and
 - g. Contract oversight activities.

This support generally includes but is not limited to making resources and facilities available, participating in audit planning (such as to determine when resources would be made available and to what purpose), responding to "prepared-by-client" (PBC) requests, reporting status, and remediating deficiencies identified. At a minimum, PBC requests will include: interviews, access to process and system documentation, standard and ad hoc queries and reports, and general questions on processes, systems, data, and/or other matters.

- 2- As part of their contracts with various lenders, Servicers normally have a SAS 70 audit performed annually by a qualified independent auditor. ED requires a Type II SAS 70 audit with additional agreed-upon procedures resulting in an audit consistent with GAO's Federal Information System Control Audit Manual (FISCAM). It is anticipated that performance of the Type II SAS 70 audit with an unqualified opinion and submission of the resulting work papers will eliminate or substantially reduce audit work performed by various auditors, internal and external to the Department, as part of the Department-wide and Government-wide annual audits.

The section below describes anticipated detail requirements for the annual Financial Statement Audit based on analysis of similar existing programs that have been subject to audit. As the Loan Purchase program is new and Federal Student Aid's Independent Public Accountant (IPA) has not yet performed a full year's audit of this program, these requirements may change or new requirements not listed here may be added.

Annual Financial Statement Audit Requirements:

The Chief Financial Officers Act of 1990 and the Higher Education Act Amendments of 1998 require both the Department of Education (the Department) and Federal Student Aid to prepare annual financial statements. The Department of Education Office of Inspector General (OIG) is required to audit these statements as of the government's fiscal year-end (September 30) and issue an opinion and audit report by November 15. OIG has contracted with an IPA to perform this required audit. This audit is performed in accordance with:

- United States generally accepted government auditing standards,
- Office of Management and Budget's bulletin Audit Requirements for Federal Financial Statements; and
- Government Accountability Office's Financial Audit Manual (FAM) and FISCAM.

To support this audit, the Department and Federal Student Aid are required to provide the information and data necessary for the OIG/E&Y to execute their audit procedures and develop an audit opinion. Systems that service loans owned by the Department and Federal Student Aid are the source of key financial information that the Department and Federal Student Aid report on their annual financial statements audited by OIG/E&Y. Therefore, as part of the audit, the Department and Federal Student Aid must obtain required data from the loan servicing system to satisfy the auditor's prepared-by-client (PBC) request.

PBC requirements are developed by the IPA and communicated to the Department and Federal Student Aid via a PBC List. The draft PBC List is prepared and provided to the Department and Federal Student Aid early February for comment. The IPA finalizes the PBC List in early March shortly after the audit entrance conference. Fieldwork for this annual financial statement audit is from early March to early November. The PBC list agreed to at the beginning of the fieldwork contains about 95% of all PBC items (excluding follow-up questions) that the auditors will require during the fieldwork. If the IPA identifies new PBC requirements during fieldwork, the IPA will revise the PBC List.

PBC items consist of the following types.

- Scheduled – PBC items with a due date established prior to the beginning of the fieldwork or when a new PBC item is created. Due date is documented on the IPA's PBC List.
- To Be Determined (TBD) – PBC items that have a due date of To-Be-Determined (TBD) per the IPA's PBC list until requested by the IPA. TBD PBC Items are dependent on the IPA's receipt of a scheduled PBC item (i.e., download or listing) or completion of an internal action by the IPA (i.e., assignments of audit procedure, development of audit methodology, etc.). Upon completion of the prerequisite action, the IPA

requests the TBD PBC item from the Department and Federal Student Aid. The IPA will specify the date due in their request and will update the PBC list to reflect due date communicated.

- Follow Up – Unscheduled PBC items that the IPA develops during their field work. The IPA requires a response to satisfactorily complete their audit procedure. The IPA submits follow-up PBC items to the Department and Federal Student Aid as identified. The IPA will specify the date due in their request and may or may not update their PBC list to include the follow-up item.

Historically, the IPA has required approximately 250 total Scheduled and TBD PBC items from Federal Student Aid and 100 Follow-Ups. Approximately 60 of the 250 Scheduled and TBD PBC items and 20 of the 100 Follow-Ups require data from the loan servicer.

The PBC items required of servicers of loans owned by the Department include the following:

1. General documentation
2. Process control documentation
3. Downloads and samples
4. Walkthroughs
5. Reconciliations¹

Concurrent with the financial audit, the IPA also performs an IT audit to evaluate the controls over systems determined to be significant to Federal Student Aid's operations.

The remainder of this document lists requirements for the financial and IT portion of the Department and Federal Student Aid's annual financial statement audit.

Important Note

This document contains preliminary PBC requirements for a servicer of FFEL loans owned by the Department. Federal Student Aid developed these preliminary PBC requirements strictly for the purposes of this solicitation. These requirements are based upon analysis of historic PBC requirements.

¹ FSA's Accounting Division is the provider of reconciliations that are PBC items. Therefore, requirements for reconciliation are not included in the section of this SOW. See the Reconciliation section for reconciliation requirements.

Actual PBC requirements are developed independently by the IPA as required by professional auditing standards. Therefore, actual requirements may differ from the requirements listed in this SOW. Therefore, immediately before the PBC requirements, we have included requirements related to the contractor developing detailed specifications to satisfy the actual PBC requirements communicated by the IPA.

PBC Specifications

1. The contractor shall participate in detailed working sessions to translate the IPA's PBC requirement into detailed specifications. This may not be required for all PBC items, but will be required for development of download specifications and identification of adequate documentation of sample transactions selected by the IPA.
2. The contractor shall execute test runs to validate specification developed during detailed working sessions satisfy the PBC item. Testing must be completed in sufficient time to take any corrective action before the PBC item is due to the IPA. For example, Federal Student Aid in the past required an operating partner to provided test runs of downloads in advance of the audit to allow Federal Student Aid to confirm that the contractor's procedure generated a download that fully satisfied the PBC requirement.
3. The contractor shall modify the procedure followed to generate the PBC item as required by test results or improvements identified during the Department and Federal Student Aid's efforts to continuous improve the audit process.

Financial Audit

PBC Requirements

The following are the preliminary requirements Federal Student Aid identified.

1. The contractor shall provide **general documentation**. Examples of related PBC items are the following:
 - a) Applicable Statement on Auditing Standard (SAS) 70 reports as requested
 - b) Internal quality control and audit reports for servicing centers
 - c) Change in interest capitalization
 - d) System weekly performance / operational metrics
 - e) Error transaction processing reports
 - f) Daily production status reports
 - g) Etc.

2. The contractor shall provide **process documentation** that documents internal controls are in place. Documentation should include flows and narrative in Federal Student Aid's established A-123 Appendix A format.
3. The contractor shall provide **downloads** of financial data from the loan servicing system as requested and documentation for **sample** transactions selected by the IPA.

Downloads and samples required include the following:

- Activity
 - Bookings
 - Collections ²
 - Write-Offs
 - Transfers
- Ending Balance
 - Loans Receivable Portfolio – All
 - Loans Receivable Portfolio – In Forbearance or Deferment Status

The following are the general requirements for all downloads:

- Downloads must be submitted electronically (no CDs will be accepted)
- Downloads must be provided in text file format
- Downloads must contain all required data elements
- Downloads must be accompanied by transmittal letter that includes control totals (count and dollars)
- Downloads must be accompanied by a detailed file layout that specifies each field contained in the download, start and end position, and lengthen
- Downloads must include all transactions for the time period specified
- Downloads must agree to transactions the contractor sent to Federal Student Aid for posting to its general ledger for the time period specified
- Downloads must tie to the contractor's trial balance
- Downloads that contain personally identifiable information (PII) must be protected in compliance with the Department and Federal Student Aid's policy

The following are the general requirements for all samples:

- Sample documentation must be organized in sample number order

² Note: Federal Student Aid assumes the contractor won't be required to provide a download for collections. In previous years, Federal Student Aid pulled collection activity from its general ledger to satisfy the auditor's requirement of a download of collection activity.

- Sample documentation must be clearly labeled with the sample number
- Sample documentation must be delivered in PDF format
- Sample documentation must include explanation for any discrepancies between the dollar amount per the documentation and sample list
- Sample documentation that contains personally identifiable information (PII) must be protected in compliance with the Department and Federal Student Aid's policy

The following subsections (a through f) describe the detailed PBC requirements for downloads and samples. The data elements listed and scope / frequency indicated for downloads are based on preliminary requirements. Like wise, documentation and scope/approximate sample size are also based upon preliminary requirements. Actual data requirements may differ. See Important Note on second page of this section.

- a. The contractor shall provide a download of **bookings activity** and supporting documentation for the sample selected by the IPA from the download. See the following tables for detailed requirements.

Loan Bookings – Download Requirements

Data Elements	Scope and Frequency	Control Totals	File Type
<ul style="list-style-type: none"> Borrower SSN Loan ID Process Date Transaction Code Original Loan Amount School Refund Amount Principal Balance Outstanding Accrued Interest Amount Origination Fee Amount Rebate Amount Cohort risk code 	6 times a year as follows: <ul style="list-style-type: none"> 1st Quarter 2nd Quarter 3rd Quarter July August September 	Download control totals must agree with: <ul style="list-style-type: none"> servicer's TB, and activity sent to Federal Student Aid's general ledger 	Text file, comma delimited or text file fixed width.

Loan Bookings – Sample Documentation Requirements

Documentation	Scope / Approximate Sample Size	Control Total	Format
<ul style="list-style-type: none"> Promissory note with manual or electronic signature System screen print <ul style="list-style-type: none"> Disbursement record Borrower inquiry History inquiry Disbursement summary inquiry. Other applicable information for the sample selected. 	<ul style="list-style-type: none"> 1st Quarter / 45 2nd Quarter / 45 3rd Quarter / 45 July / 20 August / 20 September / 20 	Sample documentation must be for transaction / borrower in sample and dollar amount must agree with download.	<ul style="list-style-type: none"> PDF Documents are organized and labeled by sample number Explanatory comments for each sample

- b. The contractor shall provide supporting documentation for the sample selected by the IPA from the **collections** download. See the following table for detailed requirements.

Collections – Sample Documentation Requirements

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none">• SF215 – Deposit Ticket• SF515 – Debit Voucher• SF1081 – Voucher and Schedule of Withdrawals and Credits, and• Other support as necessary	<ul style="list-style-type: none">• 1st Quarter / 45• 2nd Quarter / 45• 3rd Quarter / 45• July / 20• August / 20• September / 20	Sample documentation must be for transaction in sample and dollar amount must agree with download.	<ul style="list-style-type: none">• PDF• Documents are organized and labeled by sample number• Explanatory comments for each sample

- c. The contractor shall provide a download of **write-offs activity** and supporting documentation for the sample selected by the IPA from the download. See the following tables for detailed requirements.

Write-Offs – Download Requirements

Data Elements	Scope and Frequency	Control Totals	File Type
<ul style="list-style-type: none"> Process Month Borrower SSN Loan ID Transaction Code Principal Balance Outstanding Accrued Interest Amount Claim Interest Amount Claim Principal Amount 	2 times a year as follows: <ul style="list-style-type: none"> October – June July - Sept 	Download control totals must agree with: <ul style="list-style-type: none"> servicer's TB, and activity sent to Federal Student Aid's general ledger 	Text file, comma delimited or text file fixed width.

Write-Offs – Sample Documentation Requirements

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> Systems screenshots: <ul style="list-style-type: none"> Borrower Inquiry Screenshot History Inquiry Screenshot Signed Promissory notes Total disability cancellation requests, where applicable Request for authorization to cancel due to death or disability, if applicable. Death certificate, where applicable Request for authorization discharge due to closed school, if applicable. Closed school loan discharge application review checklist, if applicable. 	2 times a year as follows: <ul style="list-style-type: none"> October – June / 90 July – Sept / 45 	Sample documentation must be for transaction / borrower in sample and dollar amount must agree with download.	<ul style="list-style-type: none"> PDF Documents are organized and labeled by sample number. Explanatory comments for each sample

- d. The contractor shall provide a download of **transfers (to the Debt Collection Management System) activity** and supporting documentation for the sample selected by the IPA from the download. See the following tables for detailed requirements.

Transfers – Download Requirements

Data Elements	Scope and Frequency	Control Totals	File Type
<ul style="list-style-type: none"> Process Month Borrower SSN Loan ID Transaction Code Principal Balance Outstanding Accrued Interest Amount Claim Interest Amount Claim Principal Amount 	2 times a year as follows: <ul style="list-style-type: none"> Oct – Jun July - Sept 	Download control totals must agree with: <ul style="list-style-type: none"> servicer's TB, and activity sent to Federal Student Aid's general ledger 	Text file, comma delimited or text file fixed width.

Transfers – Sample Documentation Requirements

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> System screenshots <ul style="list-style-type: none"> Borrower inquiry Additional borrower inquiry History inquiry Borrower history and activity report 	2 times a year as follows: <ul style="list-style-type: none"> Oct – Jun / 45 July – Sept / 0 	Sample documentation must be for transaction / borrower in sample and dollar amount must agree with download.	<ul style="list-style-type: none"> PDF Documents are organized and labeled by sample number Explanatory comments for each sample

- e. The contractor shall provide a download of the **loans receivable portfolio** and supporting documentation for various samples selected by the IPA from the download. See the following tables for detailed requirements.

Loan Portfolio – Download Requirements

Data Elements	Scope/Frequency	Control Totals	File Type
<ul style="list-style-type: none"> • SSN • Loan ID • Original Loan Amount • Loan Refund Amount • Interest Amount • Principal Balance Amount • Separation Date • Current Status • Full Name • Street • City • State • Zip • Interest Rate • Loan Book Date • Loan Suspense Code • First Disburse Date • Phone • Phone Code 	2 times a year as follows: <ul style="list-style-type: none"> • June 30th • September 30th 	Download control totals must agree with: <ul style="list-style-type: none"> • servicer's TB, • activity sent to Federal Student Aid's general ledger • servicer's subledger portfolio report used to reconcile to Federal Student Aid's general ledger. 	Text file, comma delimited or text file fixed width.

The IPA selects samples from the loan portfolio download for the following audit procedures:

- confirm outstanding balances with borrower,
- identify invalid social security numbers,
- explain variance between current year outstanding balance (principal and interest) and prior year,
- test high account balances, and
- review negative account balances.

The tables beginning on the following page present the PBC requirements for the loan servicer for each of these samples.

**Loan Portfolio – Sample Documentation Requirements
Confirm Outstanding Balances with Borrower**

Documentation	Scope / Approximate Sample Size	Control Totals	Format
Borrowers Who Did Not Respond to Confirmation			
<ul style="list-style-type: none"> • System screenshots <ul style="list-style-type: none"> ○ Activity to date ○ Borrower Inquiry ○ History Inquiry ○ Collection Activity Processing ○ Name/Address Maintenance • Promissory note with manual or electronic signature 	<ul style="list-style-type: none"> • June 30th • Averages approximately 100 of the confirmation sent out. 	Sample documentation must be for borrower in sample and dollar amount must agree with download.	<ul style="list-style-type: none"> • PDF • Documents are organized and labeled by sample number • Explanatory comments for each sample.
Borrowers Who Dispute Their Balances			
<ul style="list-style-type: none"> • System screenshots <ul style="list-style-type: none"> ○ Borrower Inquiry ○ History Inquiry ○ Collection Activity Processing ○ Disbursement Summary Inquiry ○ Disbursement Inquiry • Written explanation of difference between confirmation and balance reported by borrower for each sample 	<ul style="list-style-type: none"> • June 30th • Averages approximately 10-20 borrowers a year 	Sample documentation must be for borrower in sample and dollar amount must agree with download.	<ul style="list-style-type: none"> • PDF • Documents are organized and labeled by sample number • Explanatory comments for each sample.

**Loan Portfolio – Sample Documentation Requirements
Identify Invalid Social Security**

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> • System screenshots <ul style="list-style-type: none"> ○ Borrower Inquiry ○ History Inquiry ○ Disbursement Summary Inquiry • Written explanation for each sample detailing reason for invalid SSN and corrective action taken • Other pertinent documentation 	<p>2 times a year as follows:</p> <ul style="list-style-type: none"> • June 30th • September 30th <p>Averages 20-25 per a year.</p>	<p>Sample documentation must be for borrower in sample.</p>	<ul style="list-style-type: none"> • PDF • Documents are organized and labeled by sample number. • Explanatory comments for each sample.

**Loan Portfolio – Sample Documentation
High Balance**

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> • System screenshots <ul style="list-style-type: none"> ○ Disbursement record ○ Borrower Inquiry ○ History Inquiry ○ Disbursement Summary Inquiry • Borrower History Report 	<ul style="list-style-type: none"> • June 30th • Averages approximately 25 per a year 	<p>Sample documentation must be for borrower in sample and dollar amount must agree with download.</p>	<ul style="list-style-type: none"> • PDF • Documents are organized and labeled by sample number • Explanatory comments for each sample

**Loan Portfolio – Sample Documentation Requirements
Significant Balance Change**

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> System screenshots <ul style="list-style-type: none"> History Inquiry Collection Activity Processing Screenshot Written explanation for each sample, walking through borrower history, explaining how the balances changed. 	<p>Two samples as follows:</p> <ul style="list-style-type: none"> June 30th current to June 30th prior year. June 30th current year to September 30th current year. Averages 25 per a year 	<p>Sample documentation must be for borrower in sample and dollar amount must agree with download.</p>	<ul style="list-style-type: none"> PDF Documents are organized and labeled by sample number. Explanation for each sample.

**Loan Portfolio – Sample Documentation Requirements
Negative Balances**

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> System screenshots <ul style="list-style-type: none"> Borrower Inquiry History Inquiry Disbursement Summary Inquiry Written explanation for each sample, walking through borrower history, explaining why there is a high negative loan balance. 	<ul style="list-style-type: none"> June 30th Average sample size is 20 per a year. 	<p>Sample documentation must be for borrower in sample and dollar amount must agree with download.</p>	<ul style="list-style-type: none"> PDF Documents are organized and labeled by sample number Explanatory comments for each sample

- f. The contractor shall provide a download of the **loans in the forbearance or deferment status contained in the loans receivable portfolio** and supporting documentation for the sample selected by the IPA from the download. See the following tables for detailed requirements.

Loans in Forbearance or Deferment - Download Requirements

Data Elements	Scope / Frequency	Control Totals	File Type
<ul style="list-style-type: none"> • SSN • Borrower Name • Current Status • Current Effective Date • Interest Balance Amt • Original Loan Amount • Principal Balance Amt • Loan Count 	Once a year as of June 30th	Download control totals must agree with: <ul style="list-style-type: none"> • servicer's TB, • activity sent to Federal Student Aid's general ledger • servicer's subledger portfolio report used to reconcile to Federal Student Aid's general ledger. 	Text file, comma delimited or text file fixed width.

Loans in Forbearance or Deferment - Sample Requirements

Documentation	Scope / Approximate Sample Size	Control Totals	Format
<ul style="list-style-type: none"> • Deferment / forbearance request form (explanation, if no form) • Systems screenshots: <ul style="list-style-type: none"> ○ Borrower Inquiry showing borrower information including separation date and grace end date. ○ History Inquiry ○ Collection Activity Processing ○ Disbursement Summary Inquiry displaying loan ID, disbursement date, amount, and fee. ○ Loan Inquiry • Signed promissory note • Procedure for forbearance / deferment requests. 	<ul style="list-style-type: none"> • As of June 30th / 90 	Sample documentation must be for borrower in sample and dollar amount must agree with download.	<ul style="list-style-type: none"> • PDF • Documents are organized and labeled by sample number • Explanatory comments for each sample

4. The contractor shall provide supporting documentation for a **walkthrough** of key transactions (i.e., bookings, collections, etc.) to confirm how procedures work. The documentation required may include systems screenshots which are annotated to describe pertinent data in each screen shot, and narrative to describe the process. May include screenshots or diagrams describing a system in question.
5. The contractor shall provide timely response to auditor's **follow-up questions**, requests for additional information, TBD, and new PBC items. The contractor may be required to provide supporting documentation mentioned previously in other PBC items (e.g., screen shots, analysis, written explanation, etc.) as well as additional support at a similar level.
6. The contractor shall also provide additional work products to Borrower Services to support the audit, in addition to the listed PBC items.

Delivery Due Dates

The PBC list is monitored by the OIG and every due date is tracked. A compilation of late (and potentially late) PBC items is presented to Education and Federal Student Aid Senior Management weekly. Thus, there is urgency in meeting every due date. ACVB will communicate delivery due date requirements to Borrower Services, and Borrower Services will communicate due dates to the contractor.

1. The following are the delivery due date requirements for each type of PBC item.
 - Scheduled – These PBC items are due to ACVB from Borrower Services two (2) business days³ before the scheduled due date, unless a special arrangement is negotiated. Borrower Services will determine the internal due date for the contractor to submit the PBC item to Borrower Services to meet this timeframe.
 - TBD – The due date for TBDs PBC items is communicated by the IPA via their request. Generally, due date is 14 calendar days from the date the IPA submitted their request. TBD PBC items are due to ACVB from Borrower Services two (2) business days before the due date established by the IPA. Borrower Services will determine the internal due date for the contractor to submit the PBC item to Borrower Services to meet this timeframe.

³ Business day are based upon the United States government calendar and except Federal holidays.

- Follow up – The IPA general expects a response from Federal Student Aid within two (2) to five (5) business days of receipt of the request. The IPA will communicate the due date via their request. Borrower Services will determine the internal due date for the contractor to submit the PBC item to Borrower Services to meet this timeframe.

Note: During the period of Fiscal Year End (FYE) activities (September 15 through November 15) these turn around times may be truncated to ensure the Department and Federal Student Aid are able to meet the legislative requirement of completing annual audit (including publishing the Performance and Accountability Report and Annual Report) by November 15. The contractor shall anticipate and budget for additional resources to ensure quick turnaround at this time period.

Delivery Procedure

The following are the requirements related to delivering PBC items to the Department and Federal Student Aid.

1. The contractor must perform a quality control review of all PBC items before transmitting to Federal Student Aid to ensure each PBC item meets the specified requirements.
2. The contractor shall submit all PBC items directly to Federal Student Aid's Borrower Services, with additional coordination provided by Audit Coordination and Validation Branch (ACVB).
3. The contractor must submit all PBC items electronically (no CDs will be accepted).
4. The contractor must submit all PBC items in electronic format. Acceptable formats include the following:
 - General documentation – PDF, Microsoft Word, and Microsoft Excel
 - Process control documentation - Microsoft Word, and Microsoft Excel
 - Downloads and samples –
 - Downloads - Text file comma delimited or fixed width
 - Samples – PDF
 - Walkthroughs – PDF, Microsoft Word, and Microsoft Excel
5. PDF files must be legible when viewed via Adobe and printed in hardcopy.
6. The contractor shall organize and label all sample items by individual sample number. A short write up may be required for each sample to explain key data.

7. The contractor shall meet privacy and security standards related to protection PII data set forth by Federal Student Aid and the U.S. Government.

IT Audit

PBC Requirements for Audit of IT Controls

The contractor must provide support to Federal Student Aid's auditors in their efforts to complete IT portion of the financial statement audit. The IT portion of this audit is based on FISCAM and includes Entity Level testing, Access Control testing, Change Control & System Software testing, Segregation of Duties, and Service Continuity.

1. To support the FISCAM Entity Level Testing requirement, the following items may be requested by the auditors:

- Security Risk Assessment Document
- Copies of Trading Partner Agreements
- Organizational chart – showing system and process owners
- Evidence of Security Awareness Training
- List of alerts recorded by the Network Operations Center
- Notifications generated from Network Operations Center
- List of Tickets created
- Incident / Suspicious Event Reporting & documentation
- Etc.

2. To support the FISCAM Access Control Testing requirement, the following items may be requested by the auditors:

- System Security Plan and Procedures
- Employee Roster Database
- List of Users and their corresponding access levels (including remote access)
- Listing of system and user security privileges
- Evidence of user access provisioning, termination, and review
- Evidence of password controls
- Evidence of monitoring
- Evidence of database reviews
- Evidence of operating system reviews
- Evidence of physical security
- Etc.

3. To support the FISCAM Change Control & System Software Testing requirement, the following items may be requested by the auditors:

- SDLC
- Configuration Management Plan document
- Patch Management Plan and Procedures
- Application changes
- Evidence of version control
- List of server names used for production, development & test environments
- Evidence of patch management
- Etc.

4. To support the FISCAM Segregation of Duties Testing requirement, the following items may be requested by the auditors:

- Evidence of separation of duties
- Policy & procedure for granting super user access
- Evidence of super-user access management
- Etc.

5. To support the FISCAM Service Continuity requirement, the following items may be requested by the auditors:

- Backups schedules and their scope
- Evidence of environmental controls
- Etc.